

**59-8-103 Definitions.**

As used in this chapter:

- (1) "Corporation" means:
  - (a) any domestic corporation organized under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act;
  - (b) any foreign corporation engaged in business in this state under Sections 16-6a-1501 through 16-6a-1518;
  - (c) any project entity defined in Section 11-13-103; or
  - (d) a public agency, as defined in Section 11-13-103, to the extent it owns an interest in facilities providing additional project capacity, as defined in Section 11-13-103.
- (2) "Engaging in business" means carrying on or causing to be carried on any activity through which goods or services are made or rendered by the taxpayer, except as provided in Section 59-7-102.
- (3) "Gross receipts" means the totality of the consideration that the taxpayer receives for any good or service produced or rendered in the state without any deduction or expense paid or accrued in respect to it.
- (4) "Taxpayer" means any corporation, other than an eleemosynary, religious, or charitable institution, any insurance company, credit union, or Subchapter S organization, any nonprofit hospital, educational, welfare, or employee representation organization, or any mutual benefit association engaged in business in the state that is not otherwise required to pay income or franchise tax to the state under Title 59, Chapter 7, Corporate Franchise and Income Taxes.

Amended by Chapter 286, 2002 General Session